

2011-111 AUDIT SCOPE AND OBJECTIVES—Employment Development Department’s Workforce Investment Federal Funds

The audit by the Bureau of State Audits will provide independently developed and verified information related to the State’s administration of Workforce Investment Act (WIA) funds, and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Examine the role of the Workforce Investment Board (WIB). Determine whether the WIB has oversight responsibilities for the administration of WIA funds. If so, determine how the WIB ensures that the WIA funds are administered effectively.
3. Identify the level of state oversight conducted to ensure coordination and integration of activities among the entities that receive WIA funds.
4. Review and assess whether the State has established performance measures to evaluate the administration of the WIA funds that exceed the requirements set by the federal government. If so, determine whether the state entities we select for review have common goals and use common measures to evaluate program performance.
5. From a sample that includes the Employment Development Department (EDD) and two additional state entities chosen at the state auditor’s discretion, determine the following:
 - a. Identify the amount of WIA funds that each entity received for workforce development activities—such as business services, job training, career technical education, work support, job search, and job placement—for the past three fiscal years.
 - b. Determine how much oversight EDD and the other two entities perform regarding the WIA funds they administer.
 - c. Identify the programs that are administered and the services that are provided with the WIA funds for each of the entities.
 - d. Identify the target population for each program and the number of participants who were served during the last three fiscal years.
 - e. Determine how the entities evaluate whether the programs and services provided to their respective target populations with WIA funds are meeting their participants’ education, training, and employment needs.
 - f. Determine whether the entities have performance measures and outcome indicators that evaluate program effectiveness. If so, determine whether these measures also track labor market success.

- g. For each entity, identify any policies and procedures used to ensure quality services and outcomes for business and worker participants in the WIA-funded programs.
 - h. Determine how each entity ensures that resources are allocated effectively and in compliance with relevant laws and regulations.
- 6. Determine whether the agencies are maximizing federal funding opportunities. Identify any instances during the past three years where the State may have missed an opportunity to receive additional federal funding for workforce investment.
- 7. Review and assess any other issues that are significant to the State's administration of WIA funds.